- SEC. 9. This act being deemed of immediate importance shall be
- in full force and effect after its passage and publication in the Evening
- 3 Sentinel, a newspaper published in Shenandoah, Iowa, and in the Hamburg Reporter, a newspaper published in Hamburg, Iowa.

House File No. 191. Approved April 1, 1933.

I hereby certify that the foregoing act was published in the Shenandoah Evening Sentinel April 4, 1933, and the Hamburg Reporter April 6, 1933. MRS. ALEX MILLER, Secretary of State.

#### CHAPTER 74

## PRIMARY ROADS. IMPROVEMENT OR EXTENSION

S. F. 363

AN ACT to amend section forty-seven hundred fifty-five-b twenty-six (4755-b26) of the code, 1931, relating to the improvement of extension of primary roads in cities and

Be it enacted by the General Assembly of the State of Iowa:

- SECTION 1. That section forty-seven hundred fifty-five-b twenty-
- six (4755-b26) of the code, 1931, is hereby amended by inserting after
- the word "apart" and preceding the period (.) in line fourteen (14)
- of said section the words "and make payment therefor out of any
- funds available for the improvement of primary roads in said county".
- This act shall take effect upon its publication in the Wright
- County Monitor, a newspaper published in Clarion, Iowa, and the Mitchell County Press, a newspaper published at Osage, Iowa, and
- be in force thereafter.

Senate File No. 363. Approved April 13, 1933.

I hereby certify that the foregoing act was published in the Wright County Monitor April 20, 1933, and the Mitchell County Press April 20, 1933. MRS. ALEX MILLER, Secretary of State.

## CHAPTER 75

#### TAX ON GASOLINE

S. F. 146

AN ACT to repeal section forty-seven hundred fifty-five-b thirty-eight (4755-b38), code, 1931, relating to a license fee of one (1) cent per gallon on all motor vehicle fuel; and to enact a substitute therefor imposing a license fee of one (1) cent per and to enact a substitute therefor imposing a license fee of one (1) cent per gallon on all motor vehicle fuel used or otherwise disposed of within the state of Iowa, which shall be in addition to the license fee imposed by chapter two hundred fifty-one-A one (251-A1), code, 1931, and be for the purpose of providing funds to reimburse the counties of the state for expenditures made by them under the supervision of the highway commission for bridges, culverts and right-of-way on primary roads and paid for by the county out of the county road fund or the county bridge fund; and for the further purpose of providing additional revenue for the primary road fund road fund.

Be it enacted by the General Assembly of the State of Iowa:

- SECTION 1. That section forty-seven hundred fifty-five-b thirty-
- eight (4755-b38), be repealed and the following enacted in lieu
- thereof:

"Section 4755-b38. There is hereby imposed on all motor vehicle fuel used or otherwise disposed of within this state, a license fee of one cent per gallon, which shall be in addition to the license fee imposed by chapter 251-A1. All of the provisions and conditions of said chapter 251-A1 relating to the levy, collection and payment of the license fee on motor vehicle fuel shall apply with equal force to the license fee levied or imposed herein.

'The proceeds derived from said additional license fee shall be 11 placed to the credit of the state highway commission and such amount 12 13 thereof as may be required for said purpose shall be paid by the high-14 way commission to the counties of the state each year to reimburse the said counties for expenditures made by them for bridges, culverts 15 and right-of-way on the primary roads under the direction of the highway commission and paid for out of the county road fund or county bridge fund. Said payments are to be made at the times and in the manner and under the circumstances prescribed by section 16 17 18 19 4755-b5, code, 1931. The remainder of the proceeds of said addi-20 21 tional license fee shall be credited to the primary road fund."

SEC. 2. This act being deemed of immediate importance shall be in effect from and after its publication in the Denison Bulletin, a newspaper published at Denison, Iowa, and the Winterset News, a newspaper published at Winterset, Iowa.

Senate File No. 146. Approved February 25, 1933.

I hereby certify that the foregoing act was published in the Denison Bulletin March 2, 1933, and the Winterset News March 2, 1933.

MRS. ALEX MILLER, Secretary of State.

## CHAPTER 76

## MOTOR VEHICLES. DATE FOR COLLECTING LICENSE FEES

# H. F. 102

AN ACT to amend sections forty-eight hundred seventy-five (4875), forty-nine hundred (4900), forty-nine hundred one (4901), forty-nine hundred five (4905), forty-nine hundred twenty-four (4924), forty-nine hundred twenty-nine (4929), forty-nine hundred thirty-one (4931), forty-nine hundred thirty-three (4933), and forty-nine hundred thirty-six (4936), code, 1931, relating to the collection of motor vehicle license fees.

Be it enacted by the General Assembly of the State of Iowa:

- SECTION 1. Amend section forty-eight hundred seventy-five (4875), code, 1931, by striking the word "January" in line three (3) and substituting in lieu thereof the word "February".
- SEC. 2. Amend section forty-nine hundred (4900) of the code, 1931, by striking the word "January" in line two (2) and substituting in lieu thereof the word "February".
- SEC. 3. Amend section forty-nine hundred one (4901), code, 1931, by striking the word "January" in line three (3) and substituting in lieu thereof the word "February".
- 1 SEC. 4. Amend section forty-nine hundred five (4905), code, 1931, 2 as follows: